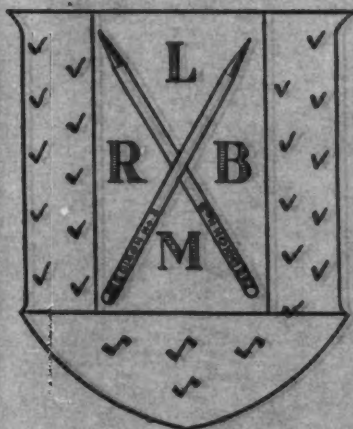
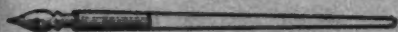


L. R. B. & M. JOURNAL

VOLUME I NUMBER 4
APRIL, 1920



STAFF DINNER
APRIL 17, 1920

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7

L. R. B. & M. JOURNAL

VOLUME ONE

APRIL, 1920

NUMBER FOUR

CO-OPERATION

Co-operation is a fine word—a good, forward-looking, constructive word. You cannot think of the word being used to describe any joint action that is harmful or retroactive. People may conspire to do evil but they co-operate to do good.

What better word can we adopt as the slogan of our business, because where can there be greater opportunity to co-operate than in our own offices.

Co-operation—office with office: In the practice of accounting such a variety of cases and problems is met with, that the work of one office is never entirely duplicated in another. This is more especially true of engagements involving the determination of taxes. Certain general principles obtain, but the situations to which they have to be applied are very different.

The exchange of interesting and useful information regarding any unusual accounting or tax cases that may be met with in the course of practice, is one practical and helpful way in which one office may co-operate with another.

The various offices can also co-operate to advantage in determining upon the best methods of doing work, preparing statements and writing reports for clients, as well as in all matters relating to internal administration. One great advantage derived from having several offices is the opportunity to compare notes and adopt for all the best practices of each.

Co-operation—men with men: A marked spirit of co-operation among the members of the staff exists in all

our offices, we are convinced. Instances of it come to our attention. We know of many cases in which the younger men have been helped over some hard spots by the advice and assistance of their elders.

In another case practically the entire staff has united voluntarily to form a school for study and practice preparatory to taking the C. P. A. examination. From another point word comes of an office meeting designed to stimulate co-operative efforts on the part of the staff. All this is very encouraging. May it be continued and increased.

Co-operation—firm with staff and staff with firm: Justice, fair dealing and due regard for the interests of each are the only right motives which should govern the relations of the firm with the staff and the staff with the firm.

It is not mere rhetoric when we say that we are sincerely interested in the welfare of every member of the staff. If any one thinks he is not getting a fair deal or an opportunity commensurate with his ability, let him not hesitate to bring his case to the attention of the firm. It will receive fair and unbiased consideration.

The staff can co-operate with the firm, and we believe that they are doing so sincerely, in utilizing opportunities for improvement, in working industriously and intelligently, in exercising discretion and in displaying unfailing courtesy in dealings with clients and others, and in general doing every thing possible to increase the value of the work and enhance the reputation of the firm.

THE NEW YORK AND WASHINGTON DINNER

We have been asked to write an account of the above event and we may as well admit—as it will be proved herein—that we do not possess the literary ability necessary to adequately describe the banquet, and we doubt very much if any narration of the proceedings—no matter how gifted the pen—can sufficiently convey to those who were not present the happenings of that memorable occasion.

Judging from the wording of the wire from Boston, it seems that there is an impression prevailing there, that no matter how good the dinner of the New York Office is, it is always inferior to that of the Boston Staff.

Whatever may have been the case in the past, the recent event at the Biltmore relegated that impression to innocuous desuetude.

• If we were inclined to treat this matter syllogistically, we might say, in the premises, that there is only one Colonel Montgomery, the Colonel being "sui generis" it follows that he could not be in two places at one time. Hence the conclusion that as he was at the New York dinner the question is settled. However, we are not arguing—we are simply stating a fact when we say that our banquet was unsurpassable, and any assertion that there was a better one at Boston is best answered by quoting one of the characters of the master of English fiction to the effect that "There never was no such thing."

Having thus disposed of the claims of the devotees of the Sacred Codfish with its side of Beans, we will proceed:

One hundred and twelve members of the staff, including sixteen ladies, were present. The ladies, as far as their limited number would permit, were placed at the various tables and the scene presented to the flashlight operator was one of beauty and brilliance.

Previous to being seated, the entire company joined in the singing of the National Anthem, and the various courses of the delicious menu which followed were interspersed with the singing of oldtime melodies and popular choruses.

The firm was represented by Mr. William M. Lybrand and Mr. Robert H. Montgomery of the New York office and Mr. John Hood, Jr. of the Philadelphia office. We were also favored by the presence of Mr. K. S. Hayes and Mr. G. W. Hamilton from Washington.

We were sorry to have been deprived of the society of Mr. W. A. Staub, Mr. H. H. Dumbville and Mr. W. S. Gee, who had gone to attend respectively the banquets at Chicago, Philadelphia, and Boston.

During the dinner, between the courses, the entire company indulged in singing the popular songs and choruses of the day, and the talent displayed by many members of the staff was quite extraordinary—for accountants!

The Menu

DINING PROCEDURE AND PRACTICE

INVENTORY—APRIL 17, 1920

(NOTE:—Each item to be tested and samples taken when and as desired.)

Preliminary Investigation

GRAPEFRUIT SUPREME

Floating Investments

(Scrutinize carefully and note all foreign items)

VELOUTE OF TOMATOES WITH CRUSTS

Tests

CELERY

OLIVES

Fishing Bank Reconciliations

SEAFOOD PATTY MIRAMAR

Examination of Work in Process

BRAISED OX TONGUE, SWEET-SOUR SAUCE

NEW SPINACH IN CREAM

POTATOES DAUPHINE

Fixed Assets

ROAST PHILADELPHIA CAPON

CHESTNUT DRESSING

SALAD PALM BEACH

Surplus Analysis

RICE GLACÉ IMPERATRICE

RASPBERRY SAUCE

CAKE MILLE FEUILLES

Liquid Assets

DEMI TASSE

Contingent Items

CICARS

CIGARETTES

Deferred Items

COCKTAIL BRONX

HAUT SAUTERNE

SPARKLING BURGUNDY

The menu having been disposed of, the second part of the proceedings was opened by the genial and respected head of the firm. Mr. Lybrand expressed his great pleasure at being present and in the company of practically the entire staff, and made mention of the fact that, this year, the other offices were celebrating in the same way at the same time. He made a short address on the subject of co-operation, indicating how a practice of the same would tend to continue the present cordial relationship between the firm and the staff. His remarks were very appropriate and were well received.

On concluding he placed the gathering in the care of Colonel Montgomery and verily he entrusted it to capable hands.

Mr. Montgomery added to the chief's remarks a few words on Tolerance. He read a number of telegrams from the other offices, and, in spite of his unusual erudition, admitted having some trouble with one of the words in the wire from Boston.

The Colonel disclaimed any intention of making a speech, excusing himself by saying he was in the hands of his medical adviser. He reserved the right, however, to make a few remarks

about the various speakers as he introduced them, and a number of them later expressed a devout hope that he never would call on them when he was in good health.

Assuming the duties of toastmaster, for which he is supremely fitted, the Colonel introduced Mr. Hood, who expressed his pleasure at being present. Mr. Bell reminisced on the difficulty he had in connecting with the firm, and told a story to illustrate his contention that both the firm and the accounting profession were still in a youthful stage.

Mr. Bacas, whom the toastmaster introduced as the most serious looking person in the room, made a few remarks on the Personnel Dept. Mr. Bacas confides to us that he had a regular "Henry Clay" speech fixed up for the occasion, but the toastmaster's remarks left him "high and dry." In his latter state he had the sympathy of a number of the members of the staff.

Mr. Haynes in a humorous speech, asked if it was true that Mr. Heacock used a Ouija board to calculate Income Tax.

Mr. Bergman excused himself from making a speech on the grounds that he had spent all his spare time assisting Mr. Norris to prepare his. Mr. Norris later repudiated his "former friend's" statement.

Mr. Sinclair humorously referred to the great increase of amateur zymurgists caused by the adoption of the Eighteenth Amendment and prognosticated that the same would have a beneficial effect on the chemical industry of the country.

Messrs. Hayes, Fitzgerald, Hardie, McClusky, Heacock, Worfolk and Beaujon made speeches of more or less short duration, the last named beating all existing records for brevity.

Having verified overseas what we had always understood, i.e., that the French are a very loquacious people, we cannot understand Mr. Beaujon's



THE NEW YORK
OFFICE
No. 115

STREET ADDRESS
L. ROSENBERG & MONTGOMERY
NEW YORK CITY
NEW YORK

NEW YORK OFFICE

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performance. We are forced to the conclusion that he is either cognominally pseudomorphous or he was suffering from an attack of Montgomeritis.

Mr. Adams used his fine voice to good advantage and sang a number of songs from an apparently inexhaustible repertoire. Mr. Judson also sang. Mr. Erslew and Mr. Flanagan performed on the pianoforte, the latter playing a piece of his own composition, and a very effective song written by him and sung by Mr. Adams. The Chef d'œuvre of the evening was the ventriloquial act by Mr. Bischoff, in which he was silently assisted by a very much disguised Mr. Byington and noisily interrupted by Mr. Dakin. As Mr. Bischoff's act is reproduced in full in another part of this issue (see page 16) we are deprived of the privilege of commenting on it at length here. Sufficient it is to say that during the entire course of his superb entertainment he kept the company in a convulsion of laughter.

The rendering of "Three Rousing Cheers" and a "Tiger" for L. R. B. & M. and the signing of Auld Lang Syne (though unfortunately not in the language in which it was written) marked the close of an occasion which will be long remembered by those who were present.

NEW YORK OFFICE

PARTNERS

Mr. WILLIAM M. LYBRAND
Mr. ROBERT H. MONTGOMERY
Mr. WALTER A. STAUB
Mr. H. HILTON DUMBRILLE
Mr. WALTER S. GEE

Stanley Adams	A. A. Bourne
E. J. Anfinson	K. C. Browne
O. R. Archer	L. F. Brumm
R. B. Babeuf	F. W. Brushaber
P. E. Bacas	R. Buchanan
Miss Dorothy Barker	H. G. Byington
F. S. Bartlett	Miss E. M. Cackett
L. Bartlett	D. G. Colquhoun
R. G. Baird	S. W. Caulfield
C. F. Bauman	T. N. Clark
A. L. Beaujon	G. C. Cooke
H. F. Bell	A. R. W. Cramer
N. B. Bergman	H. Dakin
H. E. Bischoff	Miss C. W. Davidge

H. G. Delabar	Miss J. M. Murphy
W. Docen	T. J. Murray
F. Ebel	L. E. Norris
G. A. Eberle	G. V. O'Gorman
G. P. Egbert	R. J. G. Oliver
P. O. Erslew	W. C. Orth
Mrs. E. R. Everett	S. W. Park
C. W. Fairbanks	L. F. Parker
I. G. Fell	G. W. Pavelka
R. Fitzgerald	G. Pearson
L. A. Flanagan	D. E. Psidigo
Miss Helen Gibson	W. C. Plummer
F. J. Gibson	M. Quinlan
J. W. Greenawalt	J. C. Reid
C. E. Griffiths	J. H. Reid
R. F. Grover	A. C. Reimer
E. C. Halter	W. J. Rennie
G. W. Heaton	S. C. Ross
R. N. Harder	F. W. Scholz
D. Hardie	E. Schramm
L. J. Hart	E. W. Schuler
J. M. Haynes	Miss E. Scully
S. L. Heacock	E. L. Shaw
J. F. Higgins	P. Sinclair
P. T. Hill	J. H. Smith
Miss M. A. Hoban	W. F. Smith
H. Homer	Miss L. Sorg
H. Howard	S. A. Stahlschmidt
B. F. Judson	H. K. Standbridge
C. F. Kaler	A. H. Stiglitz
H. L. Keeler	Miss A. I. Stiglitz
T. B. Keville	Miss E. M. Stokes
J. Kilmartin	Miss Anna M. Storey
P. E. Kline	Miss Reba Storey
A. Kruhm	A. A. Sullivan
N. H. Lambert	H. R. K. Taylor
C. M. Lawrence	Miss H. M. Thompson
L. D. LeFevre	R. B. Tomlins
O. Leeseaman	J. I. Travers
A. M. Loughran	D. B. Victor
J. Mahoney	H. L. Weiss
Miss J. E. Maley	C. F. Werber
Miss M. Manney	R. R. Westwood
F. A. Marshall	J. W. White
Miss H. H. McAlevy	W. J. Wilkens
J. McAlevy	R. C. Wilcox
H. C. McCluskey	B. A. Winter
M. J. McGuire	F. Worfolk
J. J. McGraw	
J. J. Mehl	Washington Office
H. E. Mead	K. S. Hayes
A. E. Moss	G. W. Hamilton

THE PHILADELPHIA AND PITTSBURGH DINNER

STAFF DINNER & COMPANY, ET AL.,
L. R. B. & M., RECEIVERS

Perhaps the largest accounting force ever assigned to a single audit was called together on the night of the 17th of April, in the Board Room of the Bellevue-Stratford, to undertake a special examination of all Stocks on Hand for Staff Dinner & Company, "eat all," L. R. B. & M., Receivers. Not only was every member of the Philadelphia and Pittsburgh offices assigned to this work, but in addition seven wise old heads—ex L. R. B. & M. men who had gone in search of fortune in other fields of endeavor, were mustered in for the occasion. Mr. T. Ed-

ward Ross, the Senior in charge of the work, was ably assisted by Mr. H. H. Dumbrille, of the New York office, and Mr. G. Roscoe Keast, of the Pittsburgh office.

Each accountant was furnished with an individual case filled with blank paper (confetti) and a complete set of working papers (menu) containing all necessary information, such as Audit Schedules, Inventories, Assets, Liabilities, Notes Receivable and Payable, Etc.

In order to avoid all unnecessary confusion and delay in getting the work under way, a Memorandum for Next Audit was handed to each accountant as he, or she, entered the Board Room, a portion of which we reprint below.

1. Working room has been provided for all.

2. Your case, with work schedules properly tagged, will be found at your respective desks.

3. The ethics of the profession demand the strictest decorum and discipline throughout the course of the audit.

(a) Silence on the part of any member of the Staff will not be tolerated.

(b) Shirking or slighting your duties will be severely dealt with.

(c) Proceed immediately with your work, transposing that which is placed before you, using the equipment supplied for that purpose.

4. When exhausted you may "quit"—obtaining permission from the Senior in Charge—or sooner, if you are smoked out.

The Menu

GRAPE FRUIT ALICE

Give this item an acid test

SALTED NUTS . CELERY OLIVES

Take an exact account of the number consumed

CHICKEN OKRA LOUISIANAISE

Measure your capacity

FILET OF SOLE JOINVILLE
SMALL NEW POTATOES BUTTERED

Locate every bone

BREAST OF GUINEA—CURRANT JELLY

Note the kind of bird you are dealing with

NEW PEAS

Count them one by one

HEARTS OF LETTUCE SALAD

CHEESE PATTIES BELLEVUE

TOASTED CRACKERS

Use caution when dealing with heads that are green

BOMBÉ A LA JAMES

FANCY CAKES

Be sure this stock is not watered

COFFEE

Test in small quantities

CIGARS AND CIGARETTES

Light up, your pipe's out

Following the necessary Entries and Adjustments, the Seniors in Charge were, for the moment, overruled by a corps of specialists on Notes, who had been engaged for the audit and who carried the Staff into a cursory examination of Notes Payable before proceeding according to schedule. In fact, many times during the course of the Inventory, the Staff was distracted from the work at hand by the Music Master, who persisted in a further examination of Notes Payable and Receivable without delay. Large numbers of these notes were tested and before the close of the audit the volume of this account had increased beyond the expectations of all.

The entire Staff devoted themselves conscientiously to making the necessary tests of the Stocks on Hand, but when these had been checked out completely and everyone was satisfied



LYBRAND
 ROSS BROS.
 & MONTGOMERY
 STAFF DINNER
 PHILADELPHIA
 AND
 PITTSBURGH
 OFFICES
 December 5, 1920
 April 1, 1921

PHILADELPHIA OFFICE

with his work—suddenly a spirit of abandon surged over the entire force; boisterous laughter and talking ensued and all extra papers (consisting of confetti) were scattered over the floor and tables. In fact, within a few minutes the room was transferred into a veritable Junior Room at the height of the income tax rush.

Manufacturing Accounts of "Super-heated Gas" were reviewed by Messrs. Ross, Dumbrille, Keast and Stockton. The volume of these accounts was limited, but it was conceded by all that they really "had the goods."

The verified items of Machine y & Equipment were found to consist of one moving picture machine and 7 reels portraying "Fatty" Arbuckle in "The Hayseed," and Bryant Washburn in "It Pays to Advertise."

The successful completion of the audit was considerably hampered by the absence of several of our Seniors. Although Mr. Adam A. Ross had been excused on account of illness, nevertheless, certain matters were submitted to him by messenger and his comments and criticisms received during the course of the evening's work lightened the burden of our task considerably.

Unfortunately, Mr. Pugh and Mr. Hood were compelled to be absent from the city, lending their assistance on similar audits in Boston and New York respectively. We were, however, very fortunate in securing the services of Mr. Dumbrille and Mr. Keast, who very ably filled their places.

A casual survey of the report reveals, among the assets of the Receivers, a rapid depletion of all Stocks on Hand, Good Will of inestimable value, and one Good Time worth, at least, a million. The only schedules yet to be made up are those of Accounts Payable. Miss Ross has promised to take care of these at the end of the month when all confirmations are in.

The following is a complete list of the staff assigned to this audit:

SENIORS

MR. T. EDWARD ROSS
MR. H. H. DUMBRILLE
MR. G. ROSCOE KEAST

ASSIGNED TEMPORARILY

MRS. T. EDWARD ROSS
MR. ROBERT D. STOCKTON
MR. WILLIAM I. RUTTER
MR. M. H. SIGAFOOS
MR. THOS. S. MITCHELL
MR. LAWTON W. ROBBINS
MR. GEORGE MAHON
MR. W. W. GERMAN

ASSISTANTS—PHILADELPHIA

P. P. Alessandroni	J. H. Leister
Frank H. Allen	Harry H. Lewis
David R. Anderson	C. T. Lenton
Thomas G. Ashworth	William A. Long
Ernest W. Ave'Lallemant	Henry S. McCaffrey
William R. M. Baldwin	Mark Z. McGill
Herbert D. Bard	J. J. McGrath
Chas. F. Bauer	Thomas G. McKibbin
Frank W. Bergmann	James C. McLean
Conrad R. Brandy	Frederick Martin
Charles K. Brown	Fred S. Metzler
L. W. Brown	E. C. Miller, Jr.
Roy H. Bucher	Miss Mary E. Mitchell
J. Wilbert Cain	J. V. Montgomery
L. Roy Campbell	F. G. Moore
L. A. Carfrey	Daniel J. Munday
William J. Casey	Herman Oeschger
E. F. Conner	Miss Ida M. Ogden
Irving E. Cox	Robert R. Parmentier
Herbert P. Creveling	Miss Erma L. Peters
Robert B. Crofton	George F. Pleibel
Henry M. Cryer	C. A. Porter
B. H. Daniell	J. E. Procasco
Fred C. Dennis	Miss M. R. Redman
Erle E. Devlin	H. B. Reeves
L. A. Diehl	Fred R. Reifsnyder
George R. Drabenstadt	John L. Ricker
Thomas C. Dunlap	Price G. Righter
David M. Fillman	Rollin J. Rinker
G. Ernest Finck	Miss Amy M. Robinson
A. Karl Fischer	Maurice R. Robinson
Maurice F. Gormley	T. W. Rogers
Miss Lois H. Greene	Miss Lillian A. Ross
J. Harold Griffith	William C. Roux
Albert C. Guy	Donald M. Russell
Clarence R. Haas	Walter L. Schaffer
Frank E. Hare	John H. Schenck
Miss C. T. Harrington	Mrs. E. W. Sharp
C. Albert Harrison	Miss Edith Shaw
Warren H. Hartman	C. C. Smith
W. L. Heald	Walter K. Smith
Miss Helen E. Heikes	Edward C. Snyder
George A. Hewitt	Harvey L. Sohner
Miss Alice B. Hinkle	Harry H. Steinmeyer
William P. Hood	W. Ross Stevens
Hemer C. Hulse	Miss Grace Strunk
Miles E. Irvine	Lewis L. Tanguy
P. A. Johns	W. H. Troyer
W. C. Johns	William H. VanHekle
William H. Keeler, Jr.	Miss J. C. Varkulawitz
Donald V. Kester	G. O. Williams
Frank R. Kincaid	H. E. Witman
Herman J. Knudson	Henry F. Witzel
Henry S. Kreider	Miss A. Helen Wylie
Russell C. Kremer	Charles H. Yardley
W. L. Landis	Carl H. Zipt

ASSISTANTS—PITTSBURGH

V. E. Bennett	Edward P. McCarter
H. J. Dietrich	R. H. Mohler
Miss M. M. Greene	M. W. Palmer
Miss Ruth A. Jorden	T. M. Ward
W. F. Marsh	

THE CHICAGO OFFICE DINNER

Thirty members of the L. R. B. & M. family, including Mr. Walter A. Staub, from New York, and Mr. E. E. Wakefield, Jr., from Boston sat down to the first annual banquet of the Chicago office held at the La Salle Hotel on April 17th, simultaneously with similar gatherings in Boston, New York and Philadelphia. The digestibility of a most delicious dinner was augmented by a very entertaining quartette of musicians, who threw a little jazz into the feelings of even the most sedate, and by a reader whose impersonation of a breakfast food demonstrator in a department store would have made us hungry under any other circumstances.

After the dinner proper had been disposed of with a thoroughness particularly appropriate in accountants, Mr. Henderson, who acted as master of ceremonies, read the following telegraphic "ad interim report" from the Philadelphia office:

"Audit of staff dinner and company progressing splendidly; entire force of one twenty-six eating up work placed before them. Will be able to render full report within few days. Wish you every success on your accounts."

This report was "applausively" accepted. The following wire salutation from the New York office was then read:

"New York one hundred and twenty-five strong sends greetings and best wishes to Chicago and hopes that the first annual dinner will be a great success."

Following the reading of these telegrams of greeting, Mr. Henderson introduced Mr. Staub. Not only by his presence, but by his words, he brought us into closer touch with the other groups of the L. R. B. & M. organization, in what are supposed to be less windy sections of the country, and through reminiscences and observations, he reminded us of the firm's

ideals, and of the part they have played, and will always play in its success, and in that of every one associated with it.

The rapid development of the Chicago office was emphasized by Mr. Staub's comparison of the present organization, numbering over thirty, with the small staff during the early years of the office prior to his departure for the New York office. In those days there was at least one occasion when a single large engagement absorbed for a time the energies of the entire staff. Associated with the reminiscent backward look was a look forward when Mr. Staub wished for us the same expansion in the second decade of the Chicago office's existence which the New York office was enjoying in the second decade of its history.

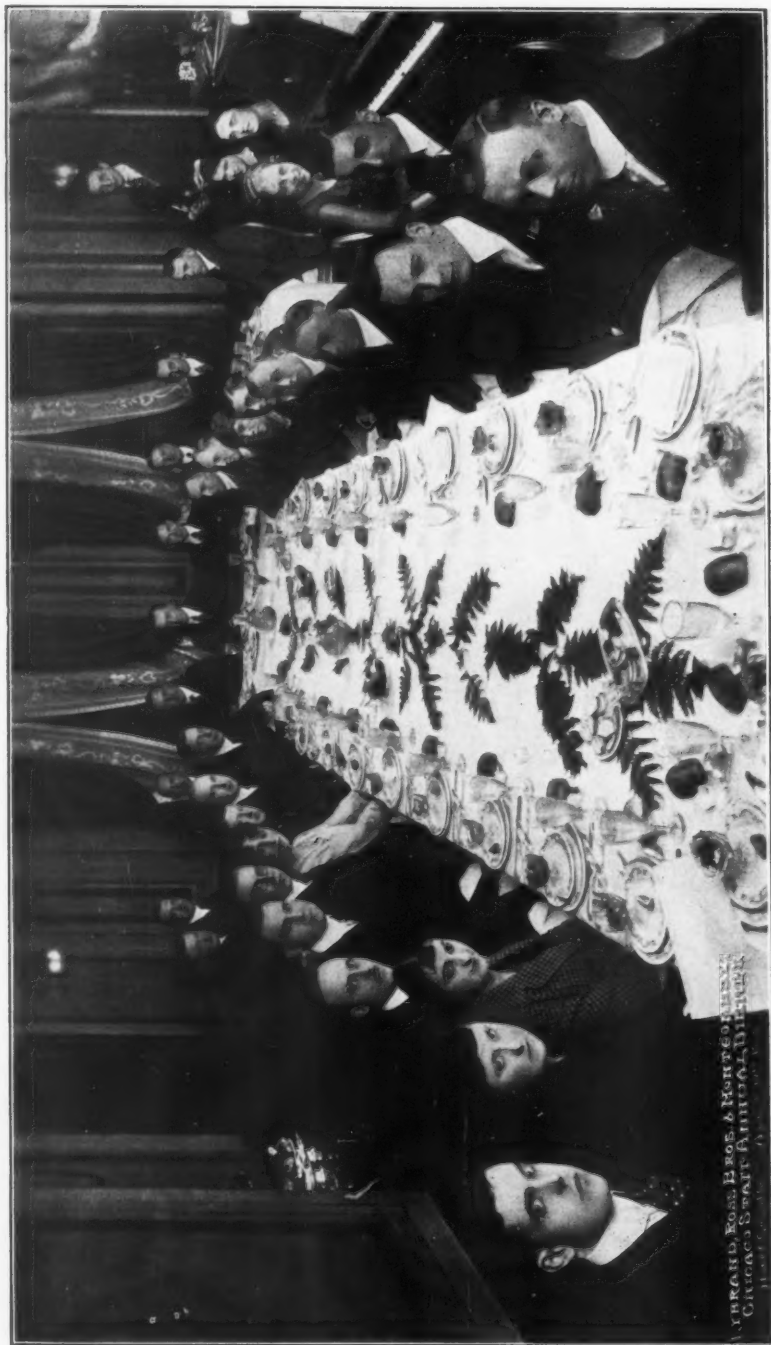
The introduction of Mr. Wakefield was effected by means of the telegram from Mr. Keller, Manager of the Boston office:

"Keep your eye on Wakefield. Tho quiet in appearance he is deep and crafty. Also send him back carefully. We need him. We are having the best time tea, ginger ale and cider afford, and send our heartiest greetings to our co-workers in Chicago. May each year find us more corpulent and numerous."

Mr. Wakefield supplemented Mr. Keller's telegram of good wishes with a personal message of greeting from the Boston office. We trust that since Mr. Wakefield was denied from dining under the aegis of the Sacred Cod, he at least felt that Chicago was no mean "next best place."

Several members of the Chicago staff next responded to the call of duty, not to orate but to "talk." The oldest surviving inhabitant—Mr. Puncheon—due to an unusual attack of modesty, refused to trust himself on the slippery ice of eloquence.

The first annual banquet of the Chicago office is now only a delightful memory, but as a result we are all



LIBRARI, KOSSEL, HASE, & MONTGOMERY
CHICAGO & EAST RAILROAD DIVISION
11-10-10

looking forward with pleasant anticipation to the second annual banquet in 1921.

CHICAGO OFFICE

Mr. T. B. G. HENDERSON, *Partner*

Mr. C. B. TAYLOR, *Manager*

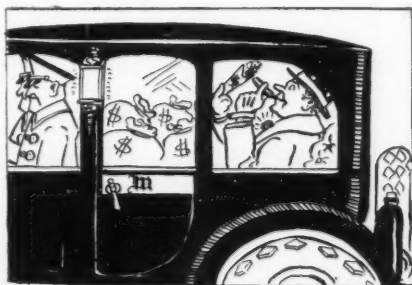
Mr. D. J. MACDONALD

Miss Constance Bowles	Miss Florence Kobitter
N. L. Burton	L. C. Larson
Miss Margaret Casey	Miss Leone Linder
H. B. Clyde	Nelle Linder
R. T. Fraser	Wm. Merkle
C. R. Gallup	H. L. Miller
Miss Mildred Glynn	G. S. Nathans
H. C. Hawes	H. C. Power
C. H. Hawley	W. J. Puncheon
A. G. Heitman	W. W. Shelden
F. C. Hopkins	A. W. Storms
F. M. Kalteux	W. C. Turner
J. J. Kilgallon	C. H. Weiss

J. I. Whalen

THE BOSTON DINNER

We sat down thirty-three strong and got up likewise and wiser. One of us was a guest, Morgan, now with a cherished client. The John Singer Sargent portrait labelled (to prevent error) shows how Morgan is treating the world.



CRAFTY BOY MORGAN

The young women of our office, to the number of eleven, being ineligible at the Harvard Club, alas! had their dinner at the Touraine and afterward went to the theatre. They indicated their satisfaction by send-

ing the following telegram and their wisdom by sending it collect:

"Hon. Carl T. Keller,
Aesculapian Room,
Harvard Club, Boston.

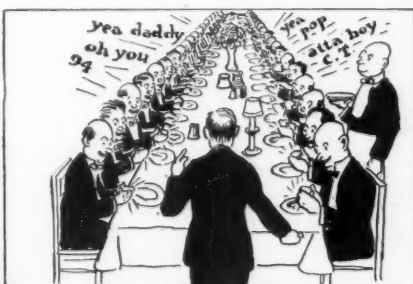
Completed one-half assignment in record time. Anticipate a deficit.

The Harem."

To return to our lobsters; we met in the highly intellectual atmosphere of the Aesculapian Room of the Harvard Club and became mentally intoxicated with the contemplation of the growth, prosperity and self-satisfaction of us of L. R. B. & M.

Over our dignified proceedings presided the figure of the Sacred Cod and during the dinner the equally Sacred Bean was served and eaten in that silence which its sacro-sanctity demands.

As Founder of the office, I presided over the dinner and the solemnity with which I was greeted is well indicated by the protrait below. I have,



SILVER-TONGUED KELLER

however, a fine head of hair and object to the tonsure shown.

We were enspirited by the sight of the cod, by the beans and the copious libations of grape juice and ginger ale; by a monologist (who ought to have been promptly lynched) and a pianist-singer backed by the non-alcoholic jokes of the chairman and Most Genial "Joe" Pugh's endeavor to explain the connection between his consumption of oysters (see illustration)



GENIAL JOE PUGH

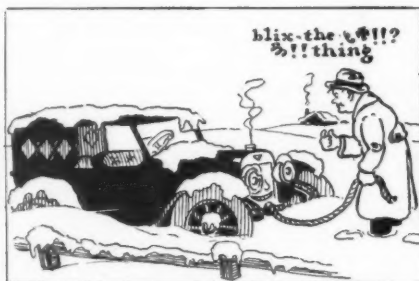


SWEET, THE CHESS BUG

and his being shot (see office journal). Walter Gee eulogized the office (and, as he was one of its early settlers, thus praised himself), but he only partly stated its many excellences (Gee, by the way, is shown in the accompanying illustration rehearsing his speech to his helpless automobile). Sweet

Railway! Illness claimed him and he was the one absentee.

Thompson almost wept again when he saw the reproduction of the Sorrows of a Suburbanite! It seems it



"WEARY WALKER" GEE

gave a technical and mathematically exact description of our past and present and a Ouija board prophecy of our future. Incidentally, it will be interesting to know that the attached portrait of Sweet, indulging in multi-chess, is based upon his own statements and not upon any knowledge on our part!

"Tinker" Jackson, whose portrait appears, is, as the Y on his overalls portrays, a Yale man of very ancient vintage who was with us for a long time until he was "pinched" to help patch up the old Bay State Street



"TINKER" JACKSON

was his wont of a Monday night, after putting in a long, hard day at the office, to return to far distant Concord, shovel a way to his front door,



TOMMY THOMPSON'S MONDAY NIGHT

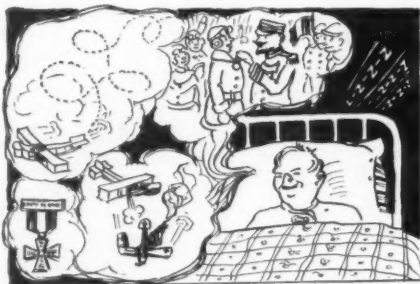


*11th Annual Skiff Dinner
 Legend, Ross Bros. and Montgomery
 Harward Club... April 17, 1920*

THE BOSTON DINNER

coax the furnace back to reluctant life and then do the week's washing, all the maid servants having fled to Boston on skis or snow shoes!

Decker, the "dream-boy" of the illustration, is the office's high and



DECKER—"OVER THE TOP"

lofty tumbler, as well as its oldest living undergraduate. He is also its youngest benedict and one of its tallest denizens.

The Argus of our office is Hughes. He is also its only living father of twins. He lives in the suburbs, hence the fittingness of this cartoon.



"POP" HUGHES

We couldn't picture all of our fellows; the cartoonist got laughter's cramp when he saw what he'd done to Hughes and had to quit!

Woodruff was the artist to be credited with the chart of the sitting. When he came to the portrait of the presiding officer, his heart and his

wits failed him and the nut-sundae "ad" in the centre was the result.

The chairman at the end of the meeting gave a long, witty and wise discourse on the horrors and perils of prohibition. It was the most popularly received offering of the evening and "so home and to bed somewhat awearied but mightily pleased."

I am a great believer in meetings of this sort. In my life I have held many of them and learned that men who know one another socially, semi-intimately, scrap not, neither do they put sand in one another's gear-boxes! Our office, to be sure, is small and we still have that close personal touch which makes business relations a joy! But even so we are now more closely knit to one another and to the organization than we were before. I hope we will continue on a course so wisely chosen and so happily followed.

AMONG THOSE PRESENT

A. L. Billings	F. Knoblock
L. F. Blake	J. P. Knoblock
E. G. Boutelle	L. Koallick
M. E. Coffin	W. MacNaught
I. S. Decker	K. Martin
P. L. Dillon	J. B. Moore
G. W. Elwell	C. B. Morgan
J. E. Fletcher	D. P. Perry
W. S. Gee	J. M. Pugh
W. B. Gibson	E. J. Rockett
A. S. Harlow	S. J. Rogers
W. J. Henry	H. A. Sargent
E. B. Hughes	H. N. Smith
A. E. Hunter	H. N. Sweet
C. S. Jackson	F. C. Thompson
C. T. Keller	G. W. Tuell
E. R. Kittredge	E. J. Woodworth

Excerpt from the Menu, Boston Office.

"Roast chicken, potato croquettes, string beans."

We now approach the meat of the matter. Thank God some one suggested string beans instead of green peas. We never could prevent petits pois from slipping off our knife point on to our em-bon-point. You will find this a tasty combination.

N. B.—No, we did not forget the accounting treatment; but there is no accounting for chickens.



BOSTON OFFICE

STAFF DINNER

LYBRAND ROSS BROS & MONTGOMERY

HARVARD CLUB.

AD IV-XVII-MDCCCXX



VENTRILOQUISM UP TO DATE

Produced for the first and only time at the New York Staff Dinner, Biltmore Hotel.

SATURDAY, APRIL 17, 1920

THE BOSS.....*Mr. H. E. Bischoff*

BOBBY.....*Mr. H. G. Byington*

THE CARPENTER.....*Mr. H. Dakin*

BOSS—Ventriloquist.

BOBBY—Dummy.

PROPERTY—Table, two chairs, water pitcher and glass, cigar.

Bobby is carried in on chair placed alongside of table.

Enter Boss: Ah! There you are Bobby. I must apologize for keeping you waiting, but I had to go downtown and turn in my bag. You see some of the men are going out of town tonight and they needed a bag and Mrs. Everett saw mine and—well, you know how it goes when Mrs. Eve-ett wants a bag. (Sits on chair Bobby is on, places Bobby on left knee.) But tell me how you are this evening? Do you feel like entertaining the folks?

BOBBY: Well, I feel better than I did.

BOSS: Why, what was the trouble? Were you sick?

BOBBY: Yes, I had laryngitis.

BOSS: Laryngitis, eh. What did you take for it?

BOBBY: Ice cream.

BOSS: Ice cream; I never heard of taking ice cream for that before.

BOBBY: Well, you see it was this way. I went into an ice cream parlor and said to the girl (hoarse voice): What kind of ice cream have you? And she said (hoarse voice) chocolate and vanilla. Oh, says I, have you laryngitis, too? No, said she, only chocolate and vanilla.

BOSS: But tell me, Bobby, where are you working now?

BOBBY: In a domino factory.

BOSS: A domino factory. What can you be doing there?

BOBBY: Putting dots on dominos.

BOSS: That's peculiar work. What did you do to-day?

BOBBY: Didn't work to-day.

BOSS: Didn't work to-day, why not?

BOBBY: They're making blanks.

BOBBY: Say, boss, who are the guys out there?

BOSS: Why, Bobby, you shouldn't refer to those people as "guys"; there are some very eminent individuals present. According to the things told by Mr. Bacas in his personal interviews, if brains were measured by avoirdupois weight there must be an awful strain on the girders of this floor just now.

BOBBY: Is that Tomlins out there?

BOSS: Why, yes, Mr. Tomlins is here this evening, by permission.

BOBBY: You know he takes his girl home to Newark nearly every night.

BOSS: Well, what about it. He'll soon be taking butter and eggs home to Newark.

BOBBY: I saw them the other night. The trains were jammed with people.

BOSS: Yes.

BOBBY: Tom said to her, Do you suppose we can squeeze in here, dearie?

BOSS: Well, what did she say?

BOBBY: Oh, dear, don't you think we had better wait until we get home?

BOBBY: Oh! the ladies are here, too.

BOSS: You bet. Don't they look radiant?

BOBBY: Swell.

BOSS: But you must recognize some of them?

BOBBY: Nope.

BOSS: Do you mean to say you have never seen our large stenographic department on the 26th floor?

BOBBY: Nope.

BOSS: How's that?

BOBBY: I'm still a junior and haven't been higher than the 22nd floor yet.

BOBBY: Say, boss, tell me why is kissing a girl like a bottle of olives?

BOSS: Give it up.

BOBBY: Cause if you get one the rest comes easy.

BOBBY: (Confidentially — You had better make a note of that for the next audit.) I see Miss McAlevey is here.

BOSS: Yes, she is.

BOBBY: You know she was in an awful predicament yesterday.

BOSS: Why, how was that?

BOBBY: I asked her to get 848 Cortlandt and all the wrong numbers were busy.

BOSS: Now, Bobby, I guess that will be enough of that. Let's talk about something else—. You've heard about the lost battalion?

BOBBY: Sure, you mean the bunch on that New Brunswick job.

BOSS: No, I mean the American soldiers, the boys that won the war.

BOBBY: Go-wan, they didn't win the war; I know who won the war.

BOSS: Who?

BOBBY: Dakin did. He admits it.

BOSS: Well, I'll tell you a story about two negroes of the lost battalion. They had been under fire and received no mail for three days.

BOBBY: I know, I know. You're going to say Mr. Moss was bringing it.

BOSS: No. These two negroes each got a letter. Jefferson Monroe opened

his and with tears in his eyes turned to Washington Jones and said "Lordy, Lordy, I'se the hard luckiest nigger what ever was. This yere letter contains."

BOBBY: An additional assessment under his 1918 return.

BOSS: No, here's a letter from my home town saying ma girl done gone and married another nigger. The other negro said: "Oh man, man, hard luck, but you're hard luck aint nuthing compared with mine. Ah just got a letter from mah draft board what says I'm exempt."

BOBBY: I hear you've started a new system department?

BOSS: Yes, we have, and it's quite a success too.

BOBBY: It must be. Mr. McCluskey has bought an automobile already.

BOSS: Well they do good work.

BOBBY: I'll say they do. You know Mr. Gee, don't you?

BOSS: Yes.

BOBBY: And Mr. Fitzgerald and Mr. McCluskey?

BOSS: Yes, they're all system men.

BOBBY: Can you imagine those three standing in front of a client at the same time and telling him the system they put in was good and any client having the nerve to say it wasn't?

BOSS: Have you read Col. Montgomery's latest book?

BOBBY: His latest book—Gee, if he continues to write books at his present rate he will be able to run a book-lovers' contest of his own in 1921.

BOSS: You seem to me to be a rather bright chap. What are you?

BOBBY: (Confidentially) Sh. sh. sh. I'm an accountant.

BOSS: An accountant, eh! Well, I'll try you out. Here's a problem. If I gave you two rabbits and then gave you two more, how many would you have?

BOBBY: Five.

BOSS: Oh, I see, you must be from our Philadelphia office. No, Bobby, think again. I give you two rabbits and then two more. How many would you have?

BOBBY: Five.

BOSS: How do you figure that?

BOBBY: I've got one home.

BOSS: How are you on definitions?

BOBBY: Great.

BOSS: Can you give me a good accounting definition of "hash"?

BOBBY: Sure. Balance brought forward—Say I'm a pomer too.

BOSS: A pomer—I see you have been attending our English lectures. You mean a poet.

BOBBY: No—a pomer. Nothing but a pomer could write poetry like this:

BOSS: All right, let us have it then.

BOBBY: Mary had a steamboat

With the cutest little bell
Mary died and went to
heaven

And the steamboat went
"Toot! toot!"

BOSS: Did you read Mr. Lybrand's article in the last issue of the L. R. B. & M. Journal?

BOBBY: Sure.

BOSS: Did you notice the part where he says there was only one of the old pictures left—that of George Washington?

BOBBY: Sure.

BOSS: Well, I wonder what became of the others.

BOBBY: Oh, I know. Mr. Lybrand used the frames for all his certificates.

BOBBY: Say, remember the hard time they had getting volunteers to go to Cuba last year?

BOSS: It was rather warm there last year at that time.

BOBBY: I bet they don't ask for volunteers this year.

BOSS: Why not?

BOBBY: They're afraid there'll be a

dozen or more killed in the rush. I'm kind of dry myself.

BOSS: I understand you are an ex-service man?

BOBBY: Sure.

BOSS: Did you see any action?

BOBBY: Chateau-Thierry, Belleau Woods, the Marne.

BOSS: My, you must have had a lot of gruesome experiences, but tell me what was the worst battle you ever took part in?

BOBBY: The last report I took up with Mr. Dumbrille.

BOSS: But speaking seriously. This war has indeed brought a lot of cares and woes upon us. We all must share them to a greater or less extent. I often wonder after reading of the food riots in Europe, the treatment of the Armenians and the high cost of living here if there could be any one person who is being held responsible for it all and as a result must bear a greater share of the burden than any one else.

BOBBY: I know one.

BOSS: Do you mean you know of a person who has more to worry over than any one else in the world?

BOBBY: Sure!

BOSS: Who is it?

BOBBY: Mr. Bourne:

BOBBY: I had an awful dream last night.

BOSS: What was it?

BOBBY: I dreamt some one came into my room and took my watch off my dresser.

BOSS: Well, there is nothing terrible about that.

BOBBY: But wait. Just at that time I woke up and walked over to where my watch was. And it was a lucky thing for me that I did.

BOSS: Why, was the watch gone?

BOBBY: No, it was going.

BOBBY: Did you hear about the accident to Mr. Adams?

BOSS: No, what about it.

BOBBY: The other day while hurrying to the bank to make a deposit for Mr. Dumbrille he stubbed his toe on the car track and went down.

BOSS: Well, I don't see anything funny about that.

BOBBY: You don't. Gee! Mr. Dumbrille was mad?

BOSS: I can't see why he would get mad.

BOBBY: Well, didn't Adams lose his balance?

BOSS: Bobby, you have been telling most of the jokes this evening. Suppose you let me tell one.

BOBBY: I'll bet it's terrible.

BOSS: You know Mr. Norris, don't you?

BOBBY: You mean the nice looking bank examiner, with the well cut clothes.

BOSS: I don't know what kind of clothes he wears, Bobby, but he was asked to speak at a banquet recently.

BOBBY: By mistake probably.

BOSS: No. But he was so busy upstate that he didn't have time to prepare a speech.

BOBBY: So he asked Pedigo.

BOSS: No, he decided to speak on great men of the United States and pinned a list of names inside his coat. He spoke like this: "Gentleman, the object of this organization should be to carry on the good work of such shining examples of Americans as Washington, Jefferson and Adams of revolutionary times, Grant, Sheridan and Lincoln of Civil War times, Dewey, Sampson and Schley of Spanish American war times." By this time he became so excited that the list in-

side his coat became unloosened and fell down. He went right on "not to forget, gentlemen, to place on the roll of honor with those I have just mentioned the names of those men who fought so valiantly in the recent world war. I refer gentlemen to the names of (business: looking inside of coat) Hart Schaffner & Marx."

BOSS: Tell me, Bobby, what do you think of me as a ventriloquist?

BOBBY: The more I see of you as a ventriloquist, the more I am convinced you're an accountant.

BOSS: Well, thanks anyway for the left handed compliment, but if you'll observe for a few seconds I'll prove to you I can throw my voice.

BOBBY: For my part you can throw your voice any time and any place you want to. The sooner the better.

BOSS: Listen to this, "Hello, Harry."

(Business): Voice off stage. Hello!

BOSS: What are you doing there?

(Business): Hammering off stage.

BOSS: What are you doing there? What are you doing there?

(Enter Dakin): "Who wants to know what I am doing there. I'm the carpenter and I don't want any youse interfering with my work. That's the trouble with you so-called accountants you think because you got this hall for an evening you're got to know everybody's business. Well that don't go with me and you can put that in the programme for the next audit too if you want to."

BOSS: Say, Bobby, you will have to excuse me, I am going to make out a supper slip for to-night.

BOBBY: A supper slip! Well, then I am going to put one in too.

Ode to the Dinner

They held it in the Biltmore,
And the place it seemed to tilt more,
As they sang the Spangled Banner
and the songs well known to them;
And every one was merry,
(Though there was no Tom and
Jerry),
At the Banquet of the New York Staff
of the L. R. B. & M.

The ladies they were surely there,
With smiles and captivating air,
And quite at home, as when they poun'd
the Underwood and Rem;
The waiters served the table d'hote,
And those who missed it missed a lot,
For they surely had a banquet, had the
L. R. B. & M.

There were songs and jokes and
speeches,
And Bischoff caused some screeches
With his ventriloquial sallies and his
Sailor Boy protem;
Some of the speakers seemed in dis-
tress,
But we listened to a fine address
By the much respected head of the
firm of L. R. B. & M.

Now we can't conclude this summary,
Without mentioning Montgomery,
For the Colonel as the toastmaster was
verily a gem;
And when we parted with regret,
Each one was sure they'd ne'er forget
The Banquet of the New York Staff
of L. R. B. & M.

DAVID HARDIE.

